

**Instructions to Complete
Supplemental Balance Sheet – Live Poultry Dealer
Form P&SP –3610**

Mail the completed form to the appropriate regional office of the Packers and Stockyards Programs as listed below. The states covered by each regional office are listed below the regional office's address.

Penalties for failure to file: You may be fined \$110 for each day the report remains delinquent.

Regional Offices of the Packers and Stockyards Programs Grain Inspection, Packers and Stockyards Administration		
Atlanta Regional Office Suite 230 75 Spring Street Atlanta, GA 30303-3308 Telephone: (404) 562-5840 FAX: (404) 562-5848 E-mail: PSPAtlantaGA.GIPSA@usda.gov	Denver Regional Office One Gateway Centre 3950 Lewiston St., Suite 200 Aurora, CO 80011-1556 Telephone: (303) 375-4240 FAX: (303) 371-4609 E-mail: PSPDenverCO.GIPSA@usda.gov	Des Moines Regional Office Room 317 210 Walnut Street Des Moines, IA 50309-2110 Telephone: (515) 323-2579 FAX: (515) 323-2590 E-mail: PSPDesMoinesIA.GIPSA@usda.gov
States Covered	States Covered	States Covered
AL, AR, CT, DC, DE, FL, GA, LA, MA, MD, ME, MS, NC, NH, NJ, NY, PA, RI, SC, TN, VA, VT, WV	AK, AZ, CA, CO, HI, ID, KS, MT, NE, NM, NV, OK, OR, TX, UT, WA, WY	IA, IL, IN, KY, OH, MI, MO, MN, ND, SD, WI

Additional copies of the form may be obtained from the regional office covering your state. All inquiries concerning any section or part of a section contained in the form can also be addressed to that regional office.

Line No.	Subject	Instructions
General Information		
1	Balance Sheet Date	Enter the date the Balance Sheet was prepared as of. All information provided on the form must be current as of the balance sheet date.
2	Name and Address of Live Poultry Dealer	List the name of the Live Poultry Dealer and the mailing address.
Section 1 – Assets		
A	Current Assets	Complete lines 3 through 21.
3		Enter the dollar value of cash on hand or cash in the bank.
4		Enter the dollar value of any temporary cash investments (securities, CD's, etc.).
5		Enter the dollar value of accounts receivable owed to you from trade (for example, money owed for meat or meat products sold).
6		Enter the dollar value of accounts receivable owed to you from others (owners, officers, etc.).
7		Add lines 5 and 6; enter as the subtotal of accounts receivable before allowance.
8		Enter the dollar of allowance for doubtful accounts.
9		Subtract line 8 from line 7; enter as the net accounts receivable.
10		Enter the dollar value of notes and loans receivable due within one year from subsidiaries and affiliated companies.
11		Enter the dollar value of notes and loans receivable due within one year from owners, directors, officers, and stockholders.
12		Enter the dollar value of notes and loans receivable due within one year from others.
13		Add lines 10 through 12; enter as the total dollar value of notes and loans receivable due within one year.

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14		Enter the dollar value of live poultry from purchases and growout contracts inventory on hand.
15		Enter the dollar value of poultry products in inventory.
16		Enter the dollar value of all other inventories on hand.
17		Add lines 14 through 16; enter as the total dollar value of inventories on hand.
18		Enter the dollar value of advances made on live poultry.
19		Enter the dollar value of all prepaid expenses.
20		Enter the dollar value of any other current assets.
21		Add lines 3, 4, 9, 13 and 17 through 20; enter as the total amount of current assets.
B	Investments	Complete lines 22 through 24.
22		Enter the dollar value of investments in the subsidiaries and affiliated companies.
23		Enter the dollar value of any other investments you have.
24		Add lines 22 and 23; enter as the total dollar value of investments.
C	Fixed Assets	Complete lines 25 through 29.
25		Enter the dollar value of the land your firm owns.
26		Enter the dollar value of the building, equipment, and all other fixed assets that your firm owns.
27		Enter the dollar value of the accumulated depreciation and amortization of the items in line 26.
28		Subtract line item 27 from 26; enter as the total dollar value the fixed assets.
29		Add line 25 and 28; enter as the net fixed assets.
D	Other Assets	Complete lines 30 through 35.
30		Enter the dollar value of any notes receivable due after one year.
31		Enter the dollar value of any goodwill, patents, trade-marks your firm has obtained.
32 and 33		Enter a brief description of any other assets your firm has and enter the dollar value for those assets.
34		Add lines 30 through 33; enter as the total dollar value of all other assets.
35		Add lines 21, 24, 29 and 34; enter as the total dollar value of the assets your firm has.
Section 2 – Liabilities And Owners' Equity		
A	Current Liabilities	Complete lines 36 through 48.
36		Enter the dollar value of any bank overdraft.
37		Enter the dollar value of accounts payable to who you owe for live poultry, for both purchases and growout contracts.
38		Enter the dollar value of accounts payable that you owe for live poultry and other items.
39		Enter the dollar value of notes and loans payable due within one year to banks, financing and lending companies.
40		Enter the dollar value of notes and loans payable due within one year to subsidiaries and affiliated companies.
41		Enter the dollar value of notes and loans payable due within one year to owners, directors, officers, and/or stockholders.
42		Enter the dollar value of notes and loans payable due within one year to others.
43		Add lines 40 through 43; enter as total dollar value of notes and loans payable due within one year.
44		Enter the dollar value of any accrued liabilities.
45		Enter the dollar value of accrued federal and other income taxes.
46		Enter the dollar value of any other accrued taxes.

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47		Enter the dollar value of any other current liabilities accrued.
48		Add lines 36 through 38 and line items 43 through 47; enter as the total dollar value of current liabilities.
B	Long-Term Liabilities	Complete lines 49 through 53.
49		Enter the dollar value of notes and loans payable due after one year to subsidiaries and affiliated companies.
50		Enter the dollar value of notes and loans payable due after one year to owners, directors, officers, and/or stockholders.
51		Enter the dollar value of notes and loans payable due after one year to others.
52		Add lines 49 through 51; enter s the total dollar value of long-term liabilities.
53		Add lines 48 and 53; enter as the total dollar value of liabilities.
54	Deferred Income Taxes	Enter the dollar value of deferred taxes.
D	Owners' Equity	If incorporated, complete lines 55 through 59. If unincorporated, complete line 60.
55		Enter the dollar value of capital stock, both preferred and common stock.
56		Enter the dollar value of an additional monies owed as paid-in capital.
57		Enter the dollar value of retained earnings.
58		Enter the dollar value of the cost of Treasury stock.
59		Subtract line 58 from 57; enter as the dollar value of total retained earnings.
60		Enter the dollar value of Owners' Capital, net of withdrawals.
61		Add lines 57 through 60; enter as the dollar value of total owners' equity.
62		Add lines 53, 54 and 61; enter as the total dollar value of liabilities and owners' equity.
E	Contingent Liabilities	Briefly explain the possible direct financial obligations which are unsettled, specify the certainty of a liability and the amount.
Certification		
63	Date	Enter the date the form was signed.
64	Title	Enter the title of the person signing the form.
65	Signature	An owner, partner, POA, or officer of a corporation must sign the form.